



March 21, 2019

Annual Information Reporting Requirements for North Carolina Beer and Wine Wholesalers

This notice is to inform you that your annual Information Reporting Requirement for calendar year 2018 is due **July 1, 2019**. This requirement is for alcohol vendors to provide the North Carolina Department of Revenue (NCDOR) with information related to the wholesale sales of alcohol. The purpose of the law (North Carolina G.S. 105-251.2) is to provide the NCDOR with third party information that will help identify permittee compliance with the Revenue Laws of North Carolina.

As amended, G.S. 105-251.2., the alcohol vendors subject to this requirement include:

- An ABC store in the ABC system, as defined in G.S. 18B-101.
- A wine wholesaler, as defined in G.S. 18B-1201.
- A wholesaler, as defined in G.S. 18B-1301.
- The holder of an unfortified winery permit, a fortified winery permit, a brewery permit, or a distillery permit under G.S. 18-B-1100.

Penalty Information

Data not received by July 1, 2019 or data submitted in the incorrect format will be subject to applicable penalties per NC G.S 105-236(a) (10) (c) and 105-236(a) (10) (d)

- Failure to File the Information Reporting Requirement may be assessed a penalty of fifty dollars (\$50) per day with a maximum of one thousand dollars (\$1,000)
- Failure to File the Information Reporting Requirement in the format prescribed by the Secretary may be assessed a penalty of two hundred dollars (\$200)

Do I have an Information Reporting requirement if my business (A) Makes no wholesale sales (B) Sells only to a distributor or (C) Only makes wholesale sales to itself?

Yes. An email should be sent to InfoReporting@ncdor.gov with the specific situation of your business. Include your name, business name and phone number. Further information may be requested including the distributor your business sells to verify that information for your business has been reported.

If it is determined that the information provided in this email is not accurate, the fine for Failure to Submit information may be applied.

Visit our website for the following information

<https://www.ncdor.gov/file-pay/guidance-information-reporting>

- File Layout Requirements and Descriptions (3)
 1. Customer Information File
 2. Product Detail File
 3. Invoice Detail File
- Common Errors
- File Structure Template
- How to Save File Video
- Email and File Transfer Protocol (FTP) Instructions for Submission

Contact InfoReporting@ncdor.gov and include a contact name and phone number with any questions.